BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.12.2025**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.34786 of 2025

Senthil Kumar ...Petitioner

vs.

1.The Commissioner of Income Tax Appeals,
Income Tax Assessment Unit,
National Faceless Assessment Centre,
Delhi.

2.The Principal Commissioner of Income Tax,
CR BLDG 2, VP Rathnasamy Nadar Road,
Vishwanathapuram,
Madurai - 625 002.

3.The Tax Recovery Officer - I,
Income Tax Department,
CR BLDG 2, VP Rathnasamy Nadar Road,
Vishwanathapuram,
Madurai - 625 002. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Mandamus directing the 3rd respondent to keep the recovery proceedings pertaining to an assessment order dated 22.03.2024 in DIN.ITBA/AST/S/147/2023-2024/1063196513(1) for the assessment year 2018-19 in abeyance till the disposal of petitioner's appeal in Appeal No. 488722120240624 dated 24.06.2024 before the 1st respondent based on the petitioner's representation dated 04.11.2025 within the period stipulated by this Court.

For Petitioner : Mr.Varun Pandian
For Respondents : Ms.M.Rajeswari

ORDER

The Writ Petition has been filed to direct the third respondent to keep the recovery proceedings initiated based on the Assessment Order dated 22.03.2024 in DIN.ITBA/AST/S/147/2023-2024/1063196513(1) for the Assessment Year 2018-19 in abeyance, till the disposal of petitioner's appeal in Appeal No.488722120240624, dated 24.06.2024, before the 1st respondent based on the petitioner's representation dated 04.11.2025.

2. Ms.M.Rajeswari, learned counsel takes notice for the respondents. By consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner has preferred an appeal against the Assessment Order dated 22.03.2024 before the Appellate Authority and the same is pending. While so, the third respondent has initiated recovery proceedings based on the Assessment Order dated 22.03.2024 and issued notice of demand for recovery dated 13.10.2025. Subsequently, the petitioner has also filed a stay application in the appeal before the Appellate Authority and has approached this Court by way of this Writ Petition.

4. The learned counsel appearing for the petitioner would submit that the petitioner is ready and willing to deposit 15% of the disputed tax before the Appellate Authority, if stay of recovery proceedings is granted.

5. The learned counsel appearing for the respondents, after taking instructions, would submit that upon deposit of 15% of the disputed tax, stay may be granted up to the disposal of the appeal and this Court may also direct the Appellate Authority to dispose the appeal within a time frame.

6. I have given due consideration to the submissions made on either sides.

7. In the present case, the grievance of the petitioner is that recovery proceedings was initiated vide notice dated 13.10.2025 based on the Assessment Order dated 22.03.2024, inspite of the pendency of the appeal filed by him before the Appellate Authority on 24.06.2024. Pending the said appeal, stay application has also been filed. In such circumstances, this Court is of the considered view that stay of the recovery proceedings ought to be granted, since the petitioner himself has come forward to deposit 15% of the disputed tax before the Appellate Authority.

8. Accordingly, there shall be an order of stay of recovery proceedings dated 13.10.2025 subject to the payment of 15% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. The Appellate Authority / first respondent is directed to dispose of the Appeal No.488722120240624, dated 24.06.2024, within a period of four months from the date of receipt of a copy of this order. It is made clear that the stay shall continue to operate only until the disposal of the said appeal. Needles to say that if 15% of the disputed tax is not deposited within the four weeks from the date of receipt of a copy of this order, it is up to the third respondent to initiate recovery proceeding based on the recovery notice dated 13.10.2025.

9. Accordingly, this Writ Petition is disposed of. No costs.

01.12.2025

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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KRISHNAN RAMASAMY, J.

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